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Form 851 (Rev. September 1994) Department of the Treasury Internal Revenue Service	Affiliations Schedule File with each consolidated income tax return Tax year ending 12/31, 1996	OMB No. 1545-0025
Common parent corporation CHEF GARCIA, INC.		Employer identification number APPLIED FOR
Number, street, and room or suite no. (if a P.O. box, see instructions) 7608 F FULLERTON ROAD		
City or town, state, and ZIP code SPRINGFIELD, VA 22153		

Part I Prepayment Credits

No.	Name and address of corporation	Employer identification number	Prepayment Credits	
			Portion of Form 7004 tax deposits	Portion of estimated tax credits and deposits
	Common parent corporation: Chef Garcia, Inc.			
	Subsidiary corporations:			
	JED Food Company			
2	7608 F Fullerton Road Springfield, VA 22153	52-1285691		
	McWax & Company, Inc.			
3	7608 F Fullerton Road Springfield, VA 22153	54-1218684		
Totals (Must equal amounts shown on the consolidated tax return)				

Part II Voting Stock Information, Principal Business Activity, Etc. (See instructions.)

No.	Principal business activity (PBA)	PBA Code No.	Did the subsidiary make any nondisposed distributions? (See instructions.)		Stock holdings at beginning of year			
			Yes	No	Number of shares	Percent of voting power	Percent of value	Owned by corporation no.
	Common parent corporation							
	Subsidiary corporations:							
	JED Food Company							
2		2040		x		100%	100%	1
	McWax & Company							
3		2040		x		100%	100%	1

For Paperwork Reduction Act Notice, see instructions.

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If the equitable owners of any capital stock shown above were other than the holders of record, give full details.

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Part IV Additional Information (See instructions.)**1.** During the tax year, did the corporation have more than one class of stock outstanding?

No.	Name	Answer to Question 1		If yes, list and describe each class of stock.
		Yes	No	
2	JED Food Company		X	
3	McWax & Company		X	

2. During the tax year, was there any member of the consolidated group that reaffiliated within 60 months of disaffiliation, or was there any member of the affiliated group that was deconsolidated under Rev. Proc. 94-13, 1994-1 CB 470 (as modified by Rev. Proc. 94-39, 1994-27 IRB 11)?

No.	Name	Answer to Question 2		If yes for any part of question 2, list and explain the circumstances.
		Yes	No	
2	JED Food Company		X	
3	McWax & Company		X	

3a. During the tax year, was there any arrangement in existence by which one or more persons that were not members of the affiliated group could acquire any stock, or acquire any voting power without acquiring stock in the corporation, other than a de minimis amount, from the corporation or another member of the affiliated group?

No.	Name	Answer to Question 3a		Item 3b (see instructions)	Item 3c (see instructions)	Item 3d (see instructions)
		Yes	No			
2	JED Food Company		X	%	%	%
3	McWax & Company		X	%	%	%
				%	%	%
				%	%	%

No.	Item 3e Description of arrangement

**Please
Sign
Here**

Under penalties of perjury, I declare that I have examined this form, including accompanying statements, and to the best of my knowledge and belief, it is true, correct, and complete for the tax year as stated.


 Signature of officer


 Title